

The Gazette



of India

EXTRAORDINARY

PART II—Section 3—Sub-section (i)

PUBLISHED BY AUTHORITY

No. 30] NEW DELHI, SATURDAY, MARCH 18, 1961/PHALGUNA 27, 1882

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 18th March 1961

**G.S.R. 372.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 13/61-Central Excises dated the 1st March, 1961, the Central Government hereby exempts kerosene from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944) as is in excess of seventy-nine rupees and eighty-eight naye paise per kilo-litre at fifteen degrees of Centigrade thermometer:

Provided that if any kerosene satisfies all the conditions specified below, it shall be exempted from so much of the duty leviable thereon as is in excess of sixty-four rupees and twenty naye paise per kilo litre at fifteen degrees of Centigrade thermometer;

*Conditions:*

- (i) it is not colourless in appearance,
- (ii) it is ordinarily used as an illuminant in oil burning lamps, and
- (iii) it is proved to the satisfaction of the Collector of Central Excise that the kerosene is of the quality which is commonly known as inferior kerosene.

[No. 63/61.]

**G.S.R. 373.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 23/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the

following rates, per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of cotton fabrics, namely:—

	If all power-looms are employed in the manufacture <i>only</i> of medium and/or coarse fabrics	If one or more power-looms are employed in the manufacture of superfine and/or fine fabrics
	Rs.	Rs.
(1) Where more than 100 but not more than 300 powerlooms are employed . . . . .	40·00	90·00
(2) Where more than 24 but not more than 100 powerlooms are employed . . . . .	30·00	70·00
(3) Where more than 2 but not more than 24 powerlooms are employed—		
(i) in respect of the first 4 powerlooms . . . . .	10·00	12·50
(ii) in respect of the balance . . . . .	20·00	25·00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored.

[No. 64/61.]

**G.S.R. 374.**—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates of additional excise duty per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of cotton fabrics, namely:—

	Rs.
(1) Where more than 24 but not more than 300 powerlooms are employed . . . . .	20·00
(2) Where more than 2 but not more than 24 powerlooms are employed—	
(i) in respect of the first 4 powerlooms . . . . .	6·00
(ii) in respect of the balance . . . . .	12·00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored.

[No. 65/61.]

**G.S.R. 375.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 29/61-Central Excises dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates, per shift, per powerloom per month, employed by or on behalf

of the same person in the manufacture of rayon or artificial silk fabrics, other than staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
(1) Where more than 9 powerlooms are employed—			
(i) in respect of the first 9 powerlooms . . . . .	24·00	24·00	18·00
(ii) in respect of the balance . . . . .	40·00	40·00	28·00
(2) Where not more than 9 powerlooms are employed—			
(i) in respect of the first 4 powerlooms . . . . .	12·00	12·00	9·00
(ii) in respect of the balance . . . . .	24·00	24·00	18·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift.

[No. 66/61.]

**G.S.R. 376.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, other than staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
(1) Where more than 4 warp knitting machines are employed—			
(i) in respect of the first 4 warp knitting machines . . . . .	48·00	48·00	36·00
(ii) in respect of the balance . . . . .	80·00	80·00	56·00
(2) Where not more than 4 warp knitting machines are employed—			
(i) in respect of the first 2 warp knitting machines . . . . .	24·00	24·00	18·00
(ii) in respect of the balance . . . . .	48·00	48·00	36·00

Provided that where there are three shifts and a different number of warp knitting machines is employed in different shifts, the shift in which the lowest number of warp knitting machines is employed shall be reckoned to be the third shift.

**Explanation:—**Where powerlooms as well as warp knitting machines are employed,

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage,
- (b) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 66/61-Central Excises, dated the 18th March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 67/61.]

**G.S.R. 377.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and subsection (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 31/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates of additional excise duty per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, other than staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
(1) Where more than 9 powerlooms are employed—			
(i) in respect of the first 9 powerlooms . . . . .	12·00	12·00	9·00
(ii) in respect of the balance . . . . .	21·00	21·00	15·00
(2) Where not more than 9 powerlooms are employed—			
(i) in respect of the first 4 powerlooms . . . . .	6·00	6·00	4·50
(ii) in respect of the balance . . . . .	12·00	12·00	9·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of looms is employed shall be reckoned to be the third shift.

[No. 68/61.]

**G.S.R. 378.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and subsection (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates of additional excise duty per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, other than staple fibre fabrics, namely:

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
(1) Where more than 4 warp knitting machines are employed—			
(i) in respect of the first 4 warp knitting machines . . . . .	24·00	24·00	18·00
(ii) in respect of the balance . . . . .	42·00	42·00	30·00
(2) Where not more than 4 warp knitting machines are employed—			
(i) in respect of the first 2 warp knitting machines . . . . .	12·00	12·00	9·00
(ii) in respect of the balance . . . . .	24·00	24·00	18·00

Provided that where there are three shifts and a different number of warp knitting machines is employed in different shifts, the shift in which the lowest number of warp knitting machines is employed shall be reckoned to be the third shift.

**Explanation:**—Where powerlooms as well as warp knitting machines are employed:

- two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- the provisions of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 68/61-Central Excises, dated the 18th March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 69/61.]

**G.S.R. 379.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 33/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
(1) Where more than 24 powerlooms are employed—			
(i) in respect of the first 24 powerlooms . . . . .	25·00	25·00	15·00
(ii) in respect of the balance . . . . .	40·00	40·00	28·00
(2) Where more than 9 powerlooms but not more than 24 powerlooms are employed			
(i) in respect of the first 9 powerlooms . . . . .	16·00	16·00	8·00
(ii) in respect of the balance . . . . .	25·00	25·00	15·00
(3) Where not more than 9 powerlooms are employed—			
(i) in respect of the first 4 power looms . . . . .	8·00	8·00	4·00
(ii) in respect of the balance . . . . .	16·00	16·00	8·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where a manufacturer produces both staple fibre fabrics and rayon or artificial silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of looms and the levy of duty, to produce only rayon or artificial silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 66/61, dated the 18th March, 1961, shall apply.

[No. 70/61.]

**G.S.R. 380.**—In pursuance of rule 96J of the Central Excise Rules, 1944 as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 34/61 dated the 1st March, 1961 the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
1. Where more than 12 warp knitting machines are employed—			
(i) in respect of the first 12 warp knitting machines . . . . .	50·00	50·00	30·00
(ii) in respect of the balance . . . . .	80·00	80·00	56·00
2. Where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed—			
(i) in respect of the first 4 warp knitting machines . . . . .	32·00	32·00	16·00
(ii) in respect of the balance . . . . .	50·00	50·00	30·00
3. Where not more than 4 warp knitting machines are employed:—			
(i) in respect of the first 2 warp knitting machines . . . . .	16·00	16·00	8·00
(ii) in respect of the balance . . . . .	32·00	32·00	16·00

Provided that where there are three shifts and a different number of warp knitting machines is employed in different shifts, the shift in which the lowest number of warp knitting machines is employed shall be reckoned to be the third shift.

Provided also that where a manufacturer produces both staple fibre fabrics and rayon or artificial silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of warp knitting machines and the levy of duty, to produce only rayon or artificial silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 67/61 dated the 18th March, 1961, shall apply.

*Explanation:* Where powerlooms as well as warp knitting machines are employed,

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- (b) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 70/61 dated the 18th March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 71/61.]

**G.S.R. 381.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 35/61-Central Excises dated the 1st March, 1961, the Central Government hereby fixes with effect from the 1st March, 1961, the following rates of additional excise duty per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
1. Where more than 24 powerlooms are employed—			
(i) in respect of the first 24 powerlooms . . . . .	12·00	12·00	7·00
(ii) in respect of the balance . . . . .	21·00	21·00	15·00
2. Where more than 9 powerlooms but not more than 24 powerlooms are employed —			
(i) in respect of the first 9 powerlooms . . . . .	8·00	8·00	4·00
(ii) in respect of the balance . . . . .	12·00	12·00	7·00
3. Where not more than 9 powerlooms are employed :—			
(i) in respect of the first 4 powerlooms . . . . .	4·00	4·00	2·00
(ii) in respect of the balance . . . . .	8·00	8·00	4·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where a manufacturer produces both staple fibre fabrics and rayon or artificial silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of looms and the levy of duty to produce only rayon or artificial silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 68/61-Central Excises dated the 18th March, 1961, shall apply.

[No. 72/61.]

**G.S.R. 382.**—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 36/61 dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March 1961, the following rates of additional excise duty per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
<b>1. Where more than 12 warp knitting machines are employed--</b>			
(i) in respect of the first 12 warp knitting machines . . . . .	24·00	24·00	14·00
(ii) in respect of the balance . . . . .	42·00	42·00	30·00
<b>2. Where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed--</b>			
(i) in respect of the first 4 warp knitting machines . . . . .	16·00	16·00	8·00
(ii) in respect of the balance . . . . .	24·00	24·00	14·00
<b>3. Where not more than 4 warp knitting machines are employed--</b>			
(i) in respect of the first 2 warp knitting machines . . . . .	8·00	8·00	4·00
(ii) in respect of the balance . . . . .	16·00	16·00	8·00

Provided that where there are three shifts and a different number of warp knitting machines is employed in different shifts, the shift in which the lowest number of warp knitting machines is employed shall be reckoned to be the third shift.

Provided also that where a manufacturer produces both staple fibre fabrics and rayon or artificial silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of warp knitting machines and the levy of duty, to produce only rayon or artificial silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 69/61 dated the 18th March, 1961, shall apply.

**Explanation:** Where powerlooms as well as warp knitting machines are employed,

- two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 72/61 dated the 18th March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 73/61.]

**G.S.R. 383.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pandicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 38/61-Central Excises dated the 1st March, 1961, the Central Government hereby fixes with effect from the 1st March, 1961, the

following rates per shift, per powerloom, per month, employed by or on behalf of the same person in the manufacture of silk fabrics namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
1. Where more than 9 powerlooms are employed—			
(i) in respect of the first 9 powerlooms . . . . .	120·00	120·00	90·00
(ii) in respect of the balance . . . . .	200·00	200·00	140·00
2. Where not more than 9 powerlooms are employed—			
(i) in respect of the first 4 powerlooms . . . . .	60·00	60·00	45·00
(ii) in respect of the balance . . . . .	120·00	120·00	90·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where warp knitting machines as well as powerlooms are employed, one warp knitting machine shall be reckoned as two powerlooms for reckoning loomage.

[No. 74/61.]

**G.S.R. 384.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 39/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes, with effect from the 1st March, 1961, the following rates of additional excise duty per shift per powerloom, per month, employed by or on behalf of the same person in the manufacture of silk fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
Where more than 9 powerlooms are employed—			
(i) in respect of the first 9 powerlooms . . . . .	100·00	100·00	75·00
(ii) in respect of the balance . . . . .	166·00	166·00	116·00
2. Where not more than 9 powerlooms are employed—			
(i) in respect of the first 4 powerlooms . . . . .	50·00	50·00	37·50
(ii) in respect of the balance . . . . .	100·00	100·00	75·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where warp knitting machines as well as powerlooms are employed, one warp knitting machine shall be reckoned as two powerlooms for reckoning loomage.

[No. 75/61]

**G.S.R. 385.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 48/61-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts cotton yarn of count not exceeding forty, if issued out of the factory in hanks, from the whole of the excise duty leviable thereon.

[No. 76/61]



**G.S.R. 386.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts, with effect from the 1st March, 1961, "woollen fabrics" manufactured by or on behalf of the same person in one or more factories in which more than one but not more than four powerlooms in all are installed, from 50% of the duty leviable thereon under item 21 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944).

[77/61]

**G.S.R. 387.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts, with effect from the 1st March, 1961 "woollen fabrics" manufactured by or on behalf of the same person in one or more factories in which more than one, but not more than four powerlooms in all are installed from 50% of the duty leviable thereon under the said Act.

[No. 78/61]

L. M. KAUL, Dy. Secy.

